

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD
VIRGINIA BEACH, VA 23455

DEAR ANDREW AND RITA:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2003 INCOME TAX RETURNS AND
2004 ESTIMATED TAX VOUCHERS AS FOLLOWS...

2003 1040 U.S. INDIVIDUAL INCOME TAX RETURN
2004 VIRGINIA ESTIMATED TAX VOUCHERS
2003 VIRGINIA INCOME TAX RETURN

THE ORIGINAL OF EACH RETURN SHOULD BE DATED, SIGNED AND FILED IN
ACCORDANCE WITH THE FILING INSTRUCTIONS ATTACHED TO THE COPY OF THE
RETURN. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

THE RETURNS WERE PREPARED PRIMARILY FROM DATA FURNISHED TO US.
BEFORE SIGNING THE RETURNS, YOU SHOULD REVIEW THE STATED INCOME,
DEDUCTIONS, DEPENDENTS, ETC., TO ENSURE THAT THERE ARE NO OMISSIONS OR
MISSTATEMENTS.

UPON AN AUDIT OF THE RETURNS, REQUESTS MAY BE MADE FOR SUPPORTING
DOCUMENTATION. THEREFORE, WE RECOMMEND THAT YOU RETAIN ALL PERTINENT
RECORDS.

THE CONTRIBUTION YOU ARE CLAIMING TO YOUR TRADITIONAL IRA FOR 2003 IS \$
3,000.

TO ENSURE THAT YOUR IRA CONTRIBUTION IS ALLOWABLE, \$ 3,000. MUST BE
DEPOSITED TO YOUR ACCOUNT NO LATER THAN APRIL 15, 2004.

THE CONTRIBUTION YOUR SPOUSE IS CLAIMING TO THEIR TRADITIONAL IRA FOR 2003
IS \$ 3,000.

TO ENSURE THAT YOUR SPOUSE'S IRA CONTRIBUTION IS ALLOWABLE, \$3,000. MUST
BE DEPOSITED TO YOUR SPOUSE'S ACCOUNT NO LATER THAN APRIL 15, 2004.

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2004. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. PLEASE CONTACT
US IF YOU HAVE ANY QUESTIONS OR IF WE MAY BE OF FURTHER ASSISTANCE.

VERY TRULY YOURS,

R. PAUL SPEECE, CPA

MCPHILLIPS, ROBERTS & DEANS, PLC

ENCLOSURES

McPHILLIPS, ROBERTS & DEANS, PLC

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ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040

U.S. INDIVIDUAL INCOME TAX RETURN FOR 2003

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$27,842. OVERPAYMENT. OF THIS AMOUNT, \$4,642.
WILL BE REFUNDED TO YOU AND \$23,200. HAS BEEN APPLIED TO YOUR 2004
ESTIMATED TAX.

FILING..

FILE YOUR SIGNED RETURN BY APRIL 15, 2004 WITH:

INTERNAL REVENUE SERVICE CENTER
MEMPHIS, TN 37501-0002

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2004. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

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**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040-ES****U.S. INDIVIDUAL ESTIMATED TAX FOR 2004****PAYMENT OF ESTIMATED TAX..**THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	APRIL 15, 2004	\$ NONE
2	JUNE 15, 2004	\$ NONE
3	SEPTEMBER 15, 2004	\$ NONE
4	JANUARY 18, 2005	\$ NONE

		NONE
OVERPAYMENT OF 2003 INCOME TAX CREDITED AGAINST 2004 TAX		23,200.

TOTAL 2004 ESTIMATED TAX PAYMENTS		\$ 23,200.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2004 ...		NONE
ESTIMATED CREDITS		NONE

TOTAL ESTIMATE OF 2004 INCOME TAX		\$ 23,200.
		=====

FILING..EACH VOUCHER, TOGETHER WITH A CHECK OR MONEY ORDER MADE PAYABLE
TO "UNITED STATES TREASURY", SHOULD BE FILED WITH:INTERNAL REVENUE SERVICE
P.O. BOX 105225
ATLANTA, GA 30348-5225YOUR SOCIAL SECURITY NUMBER AND "2004 FORM 1040-ES" SHOULD BE
INDICATED ON EACH CHECK OR MONEY ORDER.YOU SHOULD RETAIN VOUCHERS 2, 3, AND 4 AND FILE THEM AS INDICATED
ABOVE.

CARRYOVERS TO 2004
 =====

	REGULAR TAX -----	ALTERNATIVE MINIMUM TAX -----
SHORT-TERM CAPITAL LOSS		
LONG-TERM CAPITAL LOSS		
UNRECAPTURED NET SEC. 1231 LOSSES		
OFFICE-IN-HOME/VACATION HOME EXPENSES		
CONSERVATION EXPENSES (SCH. F)		
SEC. 179 EXPENSE		
DEPLETION		
PASSIVE ACTIVITY LOSS		
INVESTMENT INTEREST EXPENSE	NONE	NONE
AT-RISK		
SEC. 911 FOREIGN HOUSING COST DEDUCTION		
50% - CHARITABLE CONTRIBUTION DEDUCTION	7,023.	7,023.
30% - CHARITABLE CONTRIBUTION DEDUCTION		
SPECIAL 30% - CHARITABLE CONTRIBUTION DEDUCTION		
20% - CHARITABLE CONTRIBUTION DEDUCTION		
FOREIGN TAX CREDIT		
TOTAL GENERAL BUSINESS CREDITS		
INVESTMENT TAX CREDIT		
TARGETED JOBS TAX CREDIT		
ALCOHOL FUELS CREDIT		
RESEARCH CREDIT		
LOW-INCOME HOUSING CREDIT		
DISABLED ACCESS CREDIT		
ENHANCED OIL RECOVERY CREDIT		
EMPOWERMENT ZONE EMPLOYMENT CREDIT.....		
CREDIT FOR EMPLOYER S.S. TAX ON CERTAIN TIPS		
WELFARE TO WORK CREDIT.....		
RENEWABLE ELECTRICITY PRODUCTION CREDIT.....		
NEW YORK LIBERTY ZONE CREDIT.....		
EMPLOYER-PROVIDED CHILD CARE SERVICES CREDIT.....		
SMALL EMPLOYER PENSION PLAN START UP COSTS...		
INDIAN EMPLOYMENT CREDIT.....		
PRIOR YEAR CARRYOVERS		
MINIMUM TAX CREDIT		

ANDREW COHEN & RITA COHEN

**Two Year Comparison
2003 to 2002**

Description	2003	2002	Difference
Gross Income			
Wages, salaries, tips, etc.	650.	4,600.	-3,950.
Taxable interest	473.	453.	20.
Ordinary dividends	24,750.	20,185.	4,565.
Taxable refunds, credits, or offsets of state and local income taxes		197.	-197.
Alimony received			
Business income or (loss)	1,939.	-3,629.	5,568.
Capital gain or (loss)	256,986.	358,106.	-101,120.
Other gains or (losses)			
IRA distributions, pensions and annuities			
Rent and Royalty Income			
Partnership and S Corporation Income	NONE		NONE
Estate and Trust Income			
REMIC			
Farm income or (loss)			
Taxable social security benefits and unemployment compensation			
Other income			
Total income	284,798.	379,912.	-95,114.
Adjustments to Gross Income			
Educator expenses			
IRA deduction	6,000.	4,600.	1,400.
Student loan interest deduction			
Tuition and fees deduction			
Moving expenses			
One-half of self-employment tax	703.		703.
Self-employed health insurance deduction	1,876.		1,876.
Self-employed SEP, SIMPLE, and qualified plans			
Penalty on early withdrawal of savings			
Alimony paid			
Other adjustments			
Total adjustments	8,579.	4,600.	3,979.
Adjusted Gross Income	276,219.	375,312.	-99,093.

ANDREW COHEN & RITA COHEN

Two Year Comparison**2003 to 2002**

Description	2003	2002	Difference
Itemized Deductions			
Medical and dental			
Taxes	20,093.	35,927.	-15,834.
Interest	12,000.	12,000.	
Contributions	138,110.	2,292.	135,818.
Casualty or theft losses			
Miscellaneous deductions		NONE	NONE
Less: Itemized deduction phaseout	4,102.	7,140.	-3,038.
Total itemized deductions	166,101.	43,079.	123,022.
Standard deduction			
Total exemptions	12,200.	12,000.	200.
Plus: Phase-out	6,588.	12,000.	-5,412.
Taxable income	104,506.	332,233.	-227,727.
Tax Liability			
Gross income tax	19,652.	99,001.	-79,349.
Alternative Minimum Tax	NONE	NONE	NONE
Additional taxes			
Less: Tax credits			
Balance	19,652.	99,001.	-79,349.
Plus: Other taxes	1,406.		1,406.
Total tax liability	21,058.	99,001.	-77,943.
Less: Withholding		313.	-313.
Estimated tax and other payments	48,900.	94,541.	-45,641.
Plus: Penalties and interest		217.	-217.
Balance due (overpayment)	-27,842.	4,364.	-32,206.
Effective tax rate	7.6%	26.4%	

Form **1040**

Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return **2003**

(99)

IRS Use Only - Do not write or staple in this space.

Label

(See instructions on page 19.)

Use the IRS label.

Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2003, or other tax year beginning

2003, ending

OMB No. 1545-0074

Your first name and initial

ANDREW

Last name

COHEN

If a joint return, spouse's first name and initial

RITA

Last name

COHEN

Home address (number and street). If you have a P.O. box, see page 19.

3940 MEETING HOUSE ROAD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

VIRGINIA BEACH**VA****23455**

Your social security number

Spouse's social security number

Important!

You must enter your SSN(s) above.

You

Spouse

Presidential Election Campaign
(See page 19.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☒ No ☐ Yes ☒ No**Filing Status**

Check only one box.

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here.
- 5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

- 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
- b ☒ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21) |
|----------------|-----------|--|-------------------------------------|--|
| CHLOE J. | COHEN | | CHILD | <input checked="" type="checkbox"/> |
| ORION K. | COHEN | | CHILD | <input checked="" type="checkbox"/> |
- No. of boxes checked on 6a and 6b: 2
- No. of children on 6c who:
- lived with you: 2
 - did not live with you due to divorce or separation (see page 21):
- Dependents on 6c not entered above:
- Add numbers on lines above: 4
- d Total number of exemptions claimed: 4

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2. **STMT 1** 7 650.
- 8a Taxable interest. Attach Schedule B if required. 8a 473.
- b Tax-exempt interest. Do not include on line 8a. 8b
- 9a Ordinary dividends. Attach Schedule B if required. 9a 24,750.
- b Qualified dividends (see page 23). 9b 947.
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23). 10
- 11 Alimony received. 11
- 12 Business income or (loss). Attach Schedule C or C-EZ. 12 1,939.
- 13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13a 256,986.
- b If box on 13a is checked, enter post-May 5 capital gain distributions. 13b
- 14 Other gains or (losses). Attach Form 4797. 14
- 15a IRA distributions. 15a b Taxable amount (see page 25) 15b
- 16a Pensions and annuities. 16a b Taxable amount (see page 25) 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 NONE
- 18 Farm income or (loss). Attach Schedule F. 18
- 19 Unemployment compensation. 19
- 20a Social security benefits. 20a b Taxable amount (see page 27) 20b
- 21 Other income. List type and amount (see page 27). 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income. 22 284,798.

Adjusted Gross Income

- 23 Educator expenses (see page 29). 23
- 24 IRA deduction (see page 29). 24 6,000.
- 25 Student loan interest deduction (see page 31). 25
- 26 Tuition and fees deduction (see page 32). 26
- 27 Moving expenses. Attach Form 3903. 27
- 28 One-half of self-employment tax. Attach Schedule SE. 28 703.
- 29 Self-employed health insurance deduction (see page 33). 29 1,876.
- 30 Self-employed SEP, SIMPLE, and qualified plans. 30
- 31 Penalty on early withdrawal of savings. 31
- 32a Alimony paid b Recipient's SSN 32a
- 33 Add lines 23 through 32a. 33 8,579.
- 34 Subtract line 33 from line 22. This is your adjusted gross income. 34 276,219.
- STMT 2**

Form 1040 (2003) **ANDREW COHEN & RITA COHEN**Page **2****Tax and Credits****Standard Deduction for -**

● People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

● All others:
Single or Married filing separately.
\$4,750

Married filing jointly or Qualifying widow(er),
\$9,500

Head of household,
\$7,000

35	Amount from line 34 (adjusted gross income)	35	276,219.
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. } Total boxes checked <input type="checkbox"/> 36a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. }		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	166,101.
38	Subtract line 37 from line 35	38	110,118.
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	SEE STMT 3 5,612.
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	104,506.
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	19,652.
42	Alternative minimum tax (see page 38). Attach Form 6251	42	NONE
43	Add lines 41 and 42	43	19,652.
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800	52	
	b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-	54	19,652.
55	Self-employment tax. Attach Schedule SE	55	1,406.
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54 through 59. This is your total tax	60	21,058.
61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	48,900.
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments	68	48,900.
69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	27,842.
70a	Amount of line 69 you want refunded to you	70a	4,642.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax	71	23,200.
72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☒ Yes. Complete the following. ☐ No

Designee's name **PREPARER** Phone no. **INVESTOR** Personal identification number (PIN) **SINGER**

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **INVESTOR** Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation **SINGER**

Paid**Preparer's Use Only**

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN **757-640-7190**

Firm's name (or yours if self-employed), address, and ZIP code **MCPHILLIPS, ROBERTS & DEANS, PLC** EIN **23510**

150 BOUSH STREET, SUITE 1100 Phone no. **757-640-7190**

NORFOLK VA 23510

SCHEDULES A&B
(Form 1040)**Schedule A - Itemized Deductions**

OMB No. 1545-0074

2003Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

ANDREW COHEN & RITA COHEN**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-2) **1****2** Enter amount from Form
1040, line 35 **2****3** Multiply line 2 by 7.5% (.075) **3****4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4****Taxes You
Paid**(See
page A-2.)**5** State and local income taxes **STMT 4** **5** **13,168.****6** Real estate taxes (see page A-2) **6** **6,614.****7** Personal property taxes **7** **311.****8** Other taxes. List type and amount ▶ **8****9** Add lines 5 through 8 **9** **20,093.****Interest
You Paid**(See
page A-3.)**10** Home mortgage interest and points reported to you on Form 1098 **10****11** Home mortgage interest not reported to you on Form 1098. If paid
to the person from whom you bought the home, see page A-3
and show that person's name, identifying no., and address ▶ **11****Note.**
Personal
interest is
not
deductible.**12** Points not reported to you on Form 1098. See page A-3
for special rules **12****13** Investment interest. Attach Form 4952 if required. (See
page A-4.) **SEE STATEMENT 4** **13** **12,000.****14** Add lines 10 through 13 **14** **12,000.****Gifts to
Charity**If you made a
gift and got a
benefit for it,
see page A-4.**15** Gifts by cash or check. If you made any gift of \$250 or
more, see page A-4 **SEE STATEMENT 4** **15** **1,700.****16** Other than by cash or check. If any gift of \$250 or more,
see page A-4. You must attach Form 8283 if over \$500 **16** **136,410.****17** Carryover from prior year **17****18** Add lines 15 through 17 **18** **138,110.****Casualty and****Theft Losses****19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.) **19****Job Expenses
and Most
Other
Miscellaneous
Deductions**(See
page A-5.)**20** Unreimbursed employee expenses - job travel, union
dues, job education, etc. Attach Form 2106 or 2106-EZ
if required. (See page A-5.) ▶ **20****21** Tax preparation fees **21****22** Other expenses- investment, safe deposit box, etc. List
type and amount ▶ **22****23** Add lines 20 through 22 **23****24** Enter amount from Form
1040, line 35 **24****25** Multiply line 24 by 2% (.02) **25****26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- **26****Other
Miscellaneous
Deductions****27** Other- from list on page A-6. List type and amount ▶ **27****Total
Itemized
Deductions****28** Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)?☐ **No.** Your deduction is not limited. Add the amounts in the far right column
for lines 4 through 27. Also, enter this amount on Form 1040, line 37. **28** **166,101.**☒ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter. **SEE STMT 6**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2003

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ANDREW COHEN & RITA COHEN

Schedule B - Interest and Ordinary Dividends

Attachment
Sequence No. 08Part I
Interest(See page B-1
and the
instructions for
Form 1040,
line 8a.)

Note. If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶

J BANK OF AMERICA

Amount

473.

1

2 Add the amounts on line 1

473.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a . . . ▶

473.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary
Dividends(See page B-1
and the
instructions for
Form 1040,
line 9a.)

Note. If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

5 List name of payer ▶

T AMERITRADE

T BERNARD L. MADOFF

J NATIONAL FINANCIAL SERVICES

948.

23,801.

1.

5

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a. . . . ▶

24,750.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign
Accounts
and Trusts(See
page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

X

b If "Yes," enter the name of the foreign country ▶

8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

X

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**INDEPENDENT ARTISTS, WRITERS, PERFORMERS****711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**RITA A. COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ▶**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	1,172.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,172.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,172.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	1,172.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3) . STMT. 7.	9	432.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	1,826.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		1,000.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		500.
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	500.
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	6,427.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶ **28** **9,185.****29** Tentative profit (loss). Subtract line 28 from line 7 **29** **-8,013.****30** Expenses for business use of your home. Attach Form 8829 **30****31** Net profit or (loss). Subtract line 30 from line 29. **31** **-8,013.**

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► _____

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AUDITION EXPENSES	691.
VOICE TRAINING	1,680.
SHEET MUSIC	290.
COSTUMES	1,362.
MISCELLANEOUS	843.
MAKE UP AND HAIR	789.
PICTURES	592.
PIANO ACCOMPANIEST	125.
COMPETITION	55.
48 Total other expenses. Enter here and on page 1, line 27	48 6,427.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**CONSULTANT****561490****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ☒**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here STMT. 8. ▶ <input type="checkbox"/>	1	12,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	12,500.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	12,500.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	12,500.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising 8		19 Pension and profit-sharing plans 19	
9 Car and truck expenses (see page C-3) 9		20 Rent or lease (see page C-5):	
10 Commissions and fees 10		a Vehicles, machinery, and equipment 20a	
11 Contract labor (see page C-4) 11		b Other business property 20b	
12 Depletion 12		21 Repairs and maintenance 21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) 13		22 Supplies (not included in Part III) 22	
14 Employee benefit programs (other than on line 19) 14		23 Taxes and licenses 23	
15 Insurance (other than health) 15		24 Travel, meals, and entertainment:	
16 Interest:		a Travel 24a	630.
a Mortgage (paid to banks, etc.) 16a		b Meals and entertainment 120.	
b Other 16b		c Enter nondeductible amount included on line 24b (see page C-5) 60.	
17 Legal and professional services 17		d Subtract line 24c from line 24b 24d	60.
18 Office expense 18		25 Utilities 25	
		26 Wages (less employment credits) 26	
		27 Other expenses (from line 48 on page 2) 27	250.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶ **28** **940.****29** Tentative profit (loss). Subtract line 28 from line 7 **29** **11,560.****30** Expenses for business use of your home. Attach Form 8829 **30****31** Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► _____

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

MISCELLANEOUS	100.
DUES AND PUBLICATIONS	150.
48 Total other expenses. Enter here and on page 1, line 27	250.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**RESIDENTIAL BUILDING CONSTRUCTION****236100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW'S DREAMLAND, LLC****61-1441435****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE DRIVE**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ☒**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50.
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		199.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		100.
17 Legal and professional services	17	600.	d Subtract line 24c from line 24b	24d	99.
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	859.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			28		1,608.
29 Tentative profit (loss). Subtract line 28 from line 7			29		-1,608.
30 Expenses for business use of your home. Attach Form 8829			30		
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198.					
			31		-1,608.
			32a	<input checked="" type="checkbox"/>	All investment is at risk.
			32b	<input type="checkbox"/>	Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input checked="" type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs SEE STATEMENT 9	39	1,388,351.	
40	Add lines 35 through 39	40	1,388,351.	
41	Inventory at end of year	41	1,388,351.	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►	
44	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:	
	a Business b Commuting c Other	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

ARXX CLASS	75.
CONTINUING EDUCATION	522.
AMORTIZATION	262.
48 Total other expenses. Enter here and on page 1, line 27	859.

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040.

▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2003
Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

ANDREW COHEN & RITA COHEN**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1 BERNARD L. MADOFF	VARIOUS	2003	37,120,866.	36,906,023.	214,843.	
AMERITRADE	VARIOUS	2003	184,097.	141,954.	42,143.	
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3	37,304,963.			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet					6 ()	
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero					7a	()
7b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7b	256,986.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12	
13 Capital gain distributions. See page D-1 of the instructions					13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet					14 ()	
15 Combine lines 8 through 14 in column (g)					15	
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)					16	

Next: Go to Part III on the back.

* Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installments payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-6 of the instructions) or eligible gain on small business stock (see page D-4 of the instructions).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2003

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below	17a	256,986.
b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40 Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.	17b	
18 If line 17a is a loss, enter here and on Form 1040, line 13a, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions) Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete Part IV below (but skip lines 19 and 20). • Otherwise, skip Part IV below and complete the rest of Form 1040.	18	()

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7	19	
20 Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions	20	
If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.		
21 Enter your taxable income from Form 1040, line 40	21	104,506.
22 Enter the smaller of line 16 or line 17a, but not less than zero	22	
23 Enter your qualified dividends from Form 1040, line 9b	23	947.
24 Add lines 22 and 23	24	947.
25 Amount from line 4g of Form 4952 (investment interest expense)	25	NONE
26 Subtract line 25 from line 24. If zero or less, enter -0-	26	947.
27 Subtract line 26 from line 21. If zero or less, enter -0-	27	103,559.
28 Enter the smaller of line 21 or: • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household	28	56,800.
If line 27 is more than line 28, skip lines 29-39 and go to line 40.		
29 Enter the amount from line 27	29	
30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	
31 Add lines 17b and 23*	31	
32 Enter the smaller of line 30 or line 31	32	
33 Multiply line 32 by 5% (.05)	33	
If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.		
34 Subtract line 32 from line 30	34	
35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10	35	
36 Enter the smaller of line 34 or line 35	36	
37 Multiply line 36 by 8% (.08)	37	
38 Subtract line 36 from line 34	38	
39 Multiply line 38 by 10% (.10)	39	
If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.		
40 Enter the smaller of line 21 or line 26	40	947.
41 Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	
42 Subtract line 41 from line 40	42	947.
43 Add lines 17b and 23*	43	947.
44 Enter the amount from line 32 (if line 32 is blank, enter -0-)	44	
45 Subtract line 44 from line 43	45	947.
46 Enter the smaller of line 42 or line 45	46	947.
47 Multiply line 46 by 15% (.15)	47	142.
48 Subtract line 46 from line 42	48	
49 Multiply line 48 by 20% (.20)	49	
50 Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies	50	19,510.
51 Add lines 33, 37, 39, 47, 49, and 50	51	19,652.
52 Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies	52	19,747.
53 Tax on all taxable income. Enter the smaller of line 51 or line 52 here and on Form 1040, line 41	53	19,652.

*If lines 23 and 25 are more than zero, see Lines 31 and 43 on page D-9 for the amount to enter.

Schedule D (Form 1040) 2003

**SCHEDULE SE
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Self-Employment Tax**

OMB No. 1545-0074

2003
Attachment
Sequence No. **17**

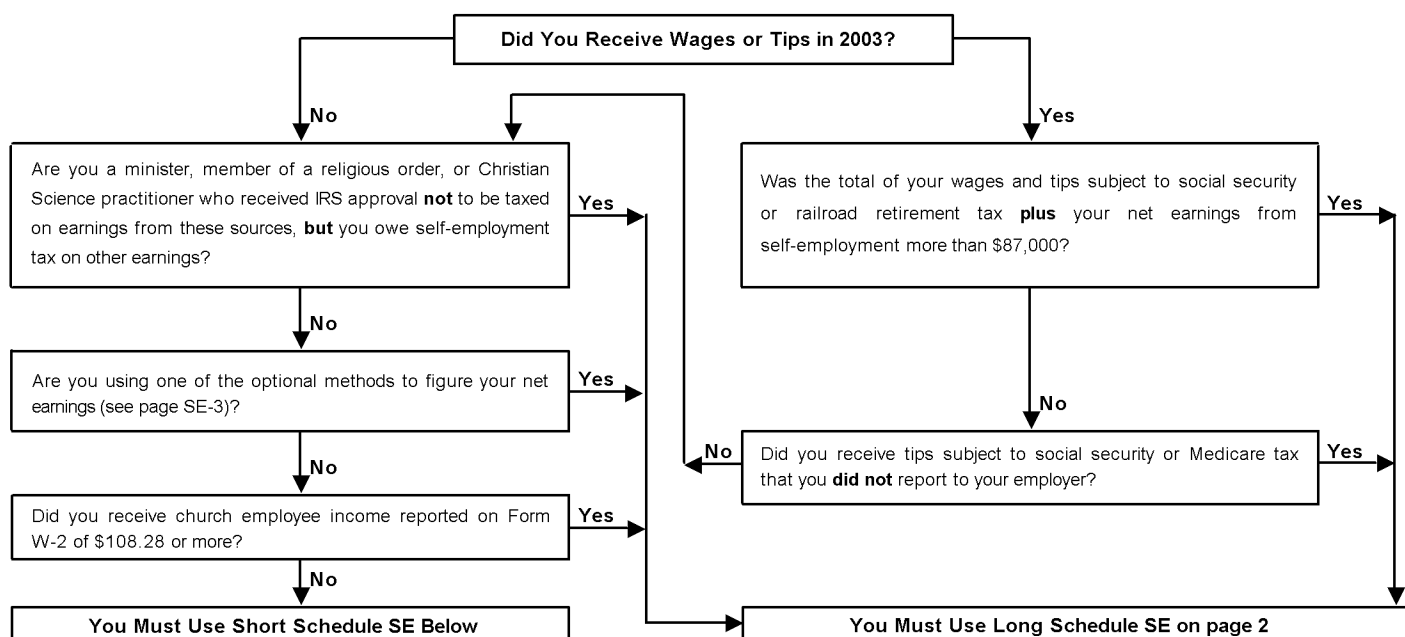
▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)

ANDREW COHENSocial security number of person
with self-employment income ▶**Who Must File Schedule SE**

You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Section A - Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	9,952.
3	Combine lines 1 and 2	3	9,952.
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	9,191.
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55. • More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55. 	5	1,406.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28	6	703.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2003

Form

2441**Child and Dependent Care Expenses**

OMB No. 1545-0068

2003Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

ANDREW COHEN & RITA COHEN**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I **Persons or Organizations Who Provided the Care - You must complete this part.**
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	BAYSIDE BAPTIST CHURCH	VIRGINIA BEACH, VA. 23455		450.

Did you receive
dependent care benefits?

No

▶ Complete only Part II below.

Yes

▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 59.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		
ORION K.	COHEN		450.

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26**3**

450.

4 Enter your **earned income****4**

9,249.

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 35**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0 - 15,000		.35	\$29,000 - 31,000		.27
15,000 - 17,000		.34	31,000 - 33,000		.26
17,000 - 19,000		.33	33,000 - 35,000		.25
19,000 - 21,000		.32	35,000 - 37,000		.24
21,000 - 23,000		.31	37,000 - 39,000		.23
23,000 - 25,000		.30	39,000 - 41,000		.22
25,000 - 27,000		.29	41,000 - 43,000		.21
27,000 - 29,000		.28	43,000 - No limit		.20

8

X.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions**9**

NONE

10 Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 45**11****For Paperwork Reduction Act Notice, see page 3 of the instructions.**Form **2441** (2003)

Form **2106****Employee Business Expenses**

OMB No. 1545-0139

2003Attachment
Sequence No. **54**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040.

Your name

ANDREW COHEN

Occupation in which you incurred expenses

ODU TEACHING EXPENSE

Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
---	----------	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	

For Paperwork Reduction Act Notice, see instructions.

Form **2106** (2003)JSA
3A3610 2.000

Part II Vehicle Expenses**Section A - General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	
12	Total miles the vehicle was driven during 2003	12	miles miles
13	Business miles included on line 12	13	miles miles
14	Percent of business use. Divide line 13 by line 12	14	% %
15	Average daily roundtrip commuting distance	15	miles miles
16	Commuting miles included on line 12	16	miles miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles miles
18	Do you (or your spouse) have another vehicle available for personal use?		Yes No
19	Was your vehicle available for personal use during off-duty hours?		Yes No
20	Do you have evidence to support your deduction?		Yes No
21	If "Yes," is the evidence written?		Yes No

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 36¢ (.36).	22	
----	--	----	--

Section C - Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24 a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation. Enter amount from line 38 below	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	

Form **8283**

(Rev. October 1998)

Department of the Treasury
Internal Revenue Service**Noncash Charitable Contributions**▶ Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.

▶ See separate instructions.

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

ANDREW COHEN & RITA COHEN

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A** - List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).**Part I** Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for the item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information - Complete line 2 if you gave less than an entire interest in property listed in Part I.

Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a - e

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____.
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above).

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer the questions a - c and attach the required statement (see instructions):

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Form **8283** (Rev. 10-98)

Name(s) shown on your income tax return

Identifying number

ANDREW COHEN & RITA COHEN

Section B - Appraisal Summary - List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions for certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.**Part I Information on Donated Property** - To be completed by the taxpayer and/or appraiser.**4** Check type of property:

<input type="checkbox"/> Art* (contribution of \$20,000 or more)	<input checked="" type="checkbox"/> Real Estate	<input type="checkbox"/> Gems/Jewelry	<input type="checkbox"/> Stamp Collections
<input type="checkbox"/> Art* (contribution of less than \$20,000)	<input type="checkbox"/> Coin Collections	<input type="checkbox"/> Books	<input type="checkbox"/> Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A	3752 JEFFERSON AVE, HOUSE	AVERAGE	87,238.
B	3748 JEFFERSON AVE, HOUSE	AVERAGE	55,720.
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See Instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	07/08/2003	PURCHASE	87,238.		87,238.	
B	07/08/2003	PURCHASE	55,720.		55,720.	
C						
D						

Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign
Here

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

RICHARD M. PERRY, JR

SRO32330

City or town, state, and ZIP code

VA. BEACH, VA.

Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► 10/14/2003

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

VIRGINIA BEACH FIRE DEPT

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

927 BIRDNECK ROAD

VIRGINIA BEACH, VA. 23451

Authorized signature

Title

Date

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2003Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

SUMMARY FORM 4562**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	100,000.
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	400,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If "Yes," is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)								25					
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):													
		%											
		%											
		%											
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):													
		%				S/L -							
		%				S/L -							
		%				S/L -							
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 8 of the instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
SEE ACTIVITY FORM 4562 DETAIL					262.
43 Amortization of costs that began before your 2003 tax year					43
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44 262.

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2003Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

RITA A. COHEN

- SCHEDULE C

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?										<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?										<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost																
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)								25																
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):																								
		%																						
		%																						
		%																						
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):																								
		%					S/L -																	
		%					S/L -																	
		%					S/L -																	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28																
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29																

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	1,200.											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	5,800.											
33 Total miles driven during the year. Add lines 30 through 32	7,000.											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
43 Amortization of costs that began before your 2003 tax year					43
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2003Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

ANDREW'S DREAMLAND, LLC

- SCHEDULE C

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If "Yes," is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)								25					
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):													
		%											
		%											
		%											
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):													
		%				S/L -							
		%				S/L -							
		%				S/L -							
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 8 of the instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
ORGANIZATION COSTS	08/18/2003	170.	709	5.000	11.
LOAN COSTS	08/19/2003	3,771.	461	5.000	251.
43 Amortization of costs that began before your 2003 tax year				43	
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report				44	262.

COHEN

SCHEDULE C DEPRECIATION AND AMORTIZATION

Listed Property

AMORTIZATION

TD5204 -2YVG 03/14/2004 16:45:59 V03-4.3 7444

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

2003Attachment
Sequence No. **12B**Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN**Part I Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 2003 (see instructions) . SEE. STATEMENT. 11.	1	12,000.
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	12,000.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	25,223.		
b	Qualified dividends included on line 4a	4b	947.		
c	Subtract line 4b from line 4a			4c	24,276.
d	Net gain from the disposition of property held for investment	4d	256,986.		
e	Enter the smaller of line 4d or your net capital gain from the disposition or property held for investment (see instructions)	4e	NONE		
f	Subtract line 4e from line 4d			4f	256,986.
g	Enter the amount from line 4b and 4e that you elect to include in investment income (see instructions) SEE. STATEMENT. 12.			4g	NONE
h	Investment income. Add lines 4c, 4f, and 4g			4h	281,262.
5	Investment expenses. (see instructions).			5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- . . . SEE. STMT. 14.			6	281,262.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7	NONE
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	12,000.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**A Change To Note**

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.

- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions
Part I-Total Investment Interest Expense
Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest expense** is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

For Paperwork Reduction Act Notice, see back of form.

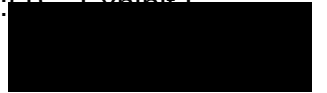
Form **4952** (2003)

SUPPLEMENT TO FORM 1040

SOURCES OF COMPENSATION

OWNER- SHIP	DESCRIPTION	TOTAL WAGES	FEDERAL WITHHELD	SOC. SEC. WITHHELD	MEDICARE WITHHELD
WAGES					
S	VIRGINIA OPERA ASSOC.	350.		22.	5.
S	NORFOLK PUBLIC SCHOOLS	300.		19.	4.
	OLD DOMINION UNIVERSITY				
TOTAL - WAGES		650.		41.	9.
GRAND TOTAL		650.		41.	9.

OWNER- SHIP	WITHHOLDING FROM WAGES	STATE WITHHELD	CITY/LOCAL WITHHELD
S	VIRGINIA OPERA ASSOC.	5.	
S	NORFOLK PUBLIC SCHOOLS		
TOTAL WITHHOLDING FROM WAGES		5.	



SUPPLEMENT TO FORM 1040

=====

SELF-EMPLOYED HEALTH INSURANCE ADJUSTMENT

=====

SCHEDULE C ACTIVITY

ANDREW COHEN

1. HEALTH INSURANCE PREMIUMS PAID IN CURRENT YEAR	1,876.
2. EARNED INCOME FROM THIS ACTIVITY	11,560.
3. TOTAL EARNED INCOME	1,939.
4. PERCENT OF EARNED INCOME ALLOCATED TO THIS ACTIVITY	100.0000
5. TOTAL SELF-EMPLOYMENT TAX, KEOGH & SEP DEDUCTION	703.
6. SE TAX, KEOGH AND SEP ALLOCABLE TO THIS ACTIVITY	703.
7. EARNED INCOME LIMITATION (LINE 2 LESS LINE 6)	10,857.
8. SELF-EMPLOYED HEALTH INSURANCE ADJUSTMENT FOR CURRENT YEAR	1,876.

TOTAL TO 1040, LINE 29	1,876.
	=====

SUPPLEMENT TO FORM 1040
=====PERSONAL EXEMPTION WORKSHEET
=====

1. IS THE AMOUNT ON FORM 1040, LINE 35 GREATER
THAN AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR
FILING STATUS? IF YES, GO TO LINE 2.

2. TOTAL EXEMPTIONS MULTIPLIED BY \$ 3,050	12,200.
3. ADJUSTED GROSS INCOME	276,219.
4. FILING STATUS INCOME LIMIT	209,250.
5. LINE 3 LESS LINE 4	66,969.

IF LINE 5 IS GREATER THAN \$61,250 FOR MFS OR
LINE 5 IS GREATER THAN \$122,500 FOR OTHERS, STOP!

6. LINE 5 DIVIDED BY 2,500 (1,250 IF MFS).IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE TO THE NEXT WHOLE NUMBER.	27
7. LINE 6 X 0.02	0.54
8. LINE 2 MULTIPLIED BY LINE 7	6,588.
9. DEDUCTION FOR EXEMPTIONS (LINE 2 LESS LINE 8)	----- 5,612. =====

SUPPLEMENT TO SCHEDULE A

STATE INCOME TAXES

TAXES WITHHELD	5.
ESTIMATED TAX AND EXTENSION PAYMENTS	11,641.
OTHER TAXES PAID AND BALANCE DUE	1,522.

TOTAL TO SCHEDULE A, LINE 5	13,168.
	=====

INVESTMENT INTEREST EXPENSE

STANLEY COHEN 133-16-1683	12,000.

SUBTOTAL OF INVESTMENT INTEREST EXPENSE	12,000.
LESS: DISALLOWED INVESTMENT INTEREST EXP./FORM 4952	NONE

TOTAL TO SCHEDULE A, LINE 13	12,000.
	=====

CASH CONTRIBUTIONS

OTHER CASH CONTRIBUTIONS

50% ORGANIZATION(S)	
MISCELLANEOUS CHARITIES	1,700.

TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION	1,700.
CASH CONTRIBUTION LIMITATION	NONE

TOTAL TO SCHEDULE A, LINE 15	1,700.
	=====

NONCASH CHARITABLE CONTRIBUTIONS

NONCASH CHARITABLE CONTRIBUTIONS LESS THAN \$500

PROPERTY GIVEN TO 50% ORGANIZATION(S)	
CLOTHING, SHOES, TOYS	475.

CONTINUED...

STATEMENT 4

SUPPLEMENT TO SCHEDULE A

=====

NONCASH CHARITABLE CONTRIBUTIONS (CONT'D)

NONCASH CONTRIBUTIONS FROM FORM 8283	142,958.

TOTAL NONCASH CONTRIBUTIONS BEFORE LIMITATION	143,433.
NONCASH CONTRIBUTION LIMITATION	7,023.

TOTAL TO SCHEDULE A, LINE 16	136,410.
	=====

SUPPLEMENT TO SCHEDULE A
=====ITEMIZED DEDUCTION WORKSHEET

1.	SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AND 27	170,203.
2.	SCHEDULE A, LINES 4, 13, 19 AND GAMBLING LOSSES	12,000.
3.	LINE 1 LESS LINE 2	158,203.
4.	LINE 3 MULTIPLIED BY 80%	126,562.
5.	ADJUSTED GROSS INCOME	276,219.
6.	\$139,500 (\$69,750/MARRIED FILING SEP.)	139,500.
7.	LINE 5 LESS LINE 6	136,719.
8.	LINE 7 MULTIPLIED BY 3%	4,102.
9.	SMALLER OF AMOUNTS ON LINES 4 OR 8	4,102.
10.	TOTAL ITEMIZED DEDUCTIONS (LINE 1 LESS LINE 9)	166,101.

SUPPLEMENT TO SCHEDULE C

=====

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 10

=====

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES

1,200.
X 0.36

STANDARD MILEAGE FOR THIS VEHICLE

432.

TOTAL TO SCHEDULE C, LINE 9

432.
=====

SUPPLEMENT TO SCHEDULE C

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

BUSINESS NAME: ANDREW COHEN

GEEKS ON CALL AMERICA 12,500.

TOTAL TO SCHEDULE C, LINE 1 12,500.

SUPPLEMENT TO SCHEDULE C

=====

OTHER COSTS - SCH. C PART III, LINE 39

=====

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

LAND	1,372,343.
CONSTRUCTION IN PROGRESS	13,313.
CAPITALIZED INTEREST	2,695.

TOTAL TO SCHEDULE C, LINE 39	1,388,351.
	=====

SUPPLEMENT TO SCHEDULE SE

TAXPAYER'S NET SELF-EMPLOYMENT INCOME

NET NONFARM PROFIT OR (LOSS)

SCHEDULE C

9,952.

TOTAL NET NONFARM PROFIT OR (LOSS), SECTION A, LINE 2

9,952.

SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INTEREST EXPENSE

DESCRIPTION	CURRENT YEAR INV. INT.	PRIOR YEAR DISALLOWED INV. INT.
STANLEY COHEN 133-16-1683	12,000.	
TOTAL INVESTMENT INTEREST EXPENSE	12,000.	

SUPPLEMENT TO FORM 4952

GAIN FROM INVESTMENT PROPERTIES

	ORDINARY GAIN	SHORT TERM LOSS	GAIN	LONG TERM LOSS	GAIN
SCHEDULE D			256,986.		
TOTAL			256,986.		

NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D 256,986.

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN IN INV. INCOME

GROSS INCOME EXCLUDING QUAL. DIV. - FORM 4952 LINE 4C	24,276.	
ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT	256,986.	
TOTAL INCOME BEFORE CAPITAL GAIN		281,262.
TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LN. 3	12,000.	
INVESTMENT EXPENSES - FORM 4952 LINE 5		
TOTAL EXPENSES		12,000.
EXCESS TOTAL EXPENSES OVER TOTAL INCOME		NONE
QUALIFIED DIVIDENDS		947.
NET LONG-TERM CAPITAL GAIN - INVESTMENT PROPERTY		
NET SHORT-TERM CAPITAL LOSS - INVESTMENT PROPERTY	NONE	
NET CAPITAL GAIN		NONE
NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY		NONE
QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC.		NONE
NET CAPITAL GAIN ELECTED TO BE REPORTED AS ORDINARY		NONE
QUALIFIED DIVIDENDS ELECTED TO BE INCLUDED IN INV. INC.		NONE

CONTINUED...

STATEMENT 12

SUPPLEMENT TO FORM 4952

=====

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN IN INV. INCOME (CONT'D)

TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME
- FORM 4952 LINE 4G

NONE
=====

SUPPLEMENT TO FORM 4952
=====DETAIL OF INVESTMENT INCOME MINUS EXPENSES

1. CHILD'S INCOME FROM FORM 8814		
2. INTEREST INCOME	473.	
3. DIVIDEND INCOME	24,750.	
4. ANNUITIES		
5. ROYALTY INCOME.....		
6. K-1 SOURCES INVESTMENT INCOME		

7. GROSS INVESTMENT INCOME		25,223.
8. QUALIFIED DIVIDENDS		947.

9. GROSS INVESTMENT INCOME EXCLUDING QUALIFIED DIV.		24,276.
10. ORDINARY SECTION 1245, 1250 & 1254 INCOME		
11. NET CAPITAL GAIN FROM INVESTMENT PROPERTY	NONE	
12. NET GAIN FROM INVESTMENT PROPERTY	256,986.	
13. LINE 12 LESS LINE 11		256,986.
14. INVESTMENT INCOME ELECTION		NONE

15. TOTAL INVESTMENT INCOME		281,262.
16. ROYALTY EXPENSES		
17. INVESTMENT EXPENSES		

18. TOTAL INVESTMENT EXPENSES		

19. TOTAL NET INVESTMENT INCOME		281,262.
		=====

FEDERAL FOOTNOTES

=====

THE TAXPAYER HEREBY ELECTS TO AMORTIZE ORGANIZATIONAL COSTS OVER A 60
MONTH PERIOD BEGINNING 08/18/2003, UNDER CODE SECTION 709.
ORGANIZATION COSTS CONSIST OF \$170 LEGAL FEES TO FORM A SINGLE
MEMBER
LLC.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760**

2003 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$1,678. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE
REFUNDED TO YOU, AND \$1,678. HAS BEEN APPLIED TO YOUR 2004 ESTIMATED
TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 3, 2004 WITH:

DEPARTMENT OF TAXATION
P.O. BOX 760
RICHMOND, VIRGINIA 23218-0760

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

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**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760ES****2004 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT OF ESTIMATED TAX..**THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	MAY 1, 2004	\$
2	JUNE 15, 2004	\$
3	SEPTEMBER 15, 2004	\$
4	JANUARY 15, 2005	\$

OVERPAYMENT OF 2003 INCOME TAX CREDITED AGAINST 2004 TAX		-----
TOTAL 2004 ESTIMATED TAX PAYMENTS		\$
ESTIMATED INCOME TAX TO BE WITHHELD IN 2004 ...		
ESTIMATED CREDITS		-----
TOTAL ESTIMATE OF 2004 INCOME TAX		\$ =====

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478YOUR SOCIAL SECURITY NUMBER, PHONE NUMBER AND "2004 ESTIMATED TAX"
SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE
PAYABLE TO THE TREASURER (CITY OR COUNTY).

2004 ESTIMATED INCOME TAX WORKSHEET FOR INDIVIDUALS**PART I - COMPUTE YOUR ESTIMATED 2004 VIRGINIA INCOME TAX**

See the instruction book for the income tax return you will file to determine the amounts for lines 1 through 4.

1. Expected Virginia ADJUSTED GROSS INCOME subject to tax in 2004 (includes the age deduction for taxpayers age 62 and over, plus additions to and subtractions from federal adjusted gross income) .

See Section I on page 1 to see if you are required to file Form 760ES 1

2a If you will itemize deductions on your 2004 federal return, enter the estimated total of those deductions, less state and local tax (Fixed Date Conformity adjustments should be made where applicable). 2a

OR

2b If you will not itemize deductions, enter the standard deduction amount for your filing status

Single: \$3,000, Married, filing joint or combined return: \$5,000, Married, filing separately: \$2,500 2b

3. Expected amount of qualifying child and dependent care expenses 3

4. Dollar amount of Virginia personal exemptions (number of exemptions X \$800) 4

5. Add line 2a OR line 2b, line 3 and line 4 5

6. ESTIMATED Virginia TAXABLE INCOME (line 1 less line 5) 6

7. Virginia INCOME TAX for amount on Line 6 (See Tax Rate Schedule on page 2, Section III) 7

8. TAX ADJUSTMENTS (See Tax Credits and Adjustments on page 2, Section III) 8

9. YOUR ESTIMATED 2004 VIRGINIA INCOME TAX (line 7 less line 8) 9

10. TOTAL ESTIMATED 2004 VIRGINIA INCOME TAX (line 9, column A plus column B) 10

See Section I on page 1 before continuing to see if you are required to make estimated income tax payments.**PART II - COMPUTE YOUR ESTIMATED INCOME TAX PAYMENTS**

11. Estimated 2004 Virginia income tax (Individuals: Enter amount from line 10 above. Estates and Trusts: Enter amount from line 6 of the worksheet for estates and trusts on page 4) 11

12. Amount you estimate will be withheld from your wages for the year (Estates and Trusts: Enter 0) 12

13. Estimated income tax due (line 11 less line 12) 13

14. Enter the number of payments required (See Section II on page 1 or the Payment Schedule below) 14

15. **INSTALLMENT PAYMENT AMOUNT.** Divide the amount on line 13 by the number of payments on line 14.(If you had a 2003 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 760ES. **Attach your check or money order for this amount*** . . . 15*To pay electronically, see our web site www.tax.state.va.us. Use the estimated tax payment record section on page 4 to record your tax payments.**PAYMENT SCHEDULE**The estimated income tax return and payment of an individual, fiduciary, estate or trust, other than a self-employed farmer, fisherman, or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until *after* April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR-	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES ON OR BEFORE	AND USE VOUCHER NUMBER	THE FOLLOWING PERCENTAGES OF THE ESTIMATED TAX ARE TO BE PAID ON OR BEFORE-			
				May 1	June 15	September 15	January 15
on or before April 15th	4	May 1, 2004	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2004	2	• • • • •	33 1/3%	33 1/3%	33 1/3%
after June 1st and before Sept. 2nd	2	Sept. 15, 2004	3	• • • • •	• • • • •	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2005	4	• • • • •	• • • • •	• • • • •	100%

3B5620 1.000

2004 FORM 760ES -Voucher 1

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER
FOR INDIVIDUALS, ESTATES & TRUSTS

CALENDAR YEAR FILERS DUE:

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

Your social security number or FEIN

Spouse's social security number

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Daytime Phone Number 7574608625

1062

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year. CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer

FISCAL YEAR FILERS BEGINNING MONTH:

Check here if filing for an estate or trust.

— Do not write below this line. —

3B5621 1.000

2004 FORM 760ES -Voucher 2

Pg 52 of 69

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER
FOR INDIVIDUALS, ESTATES & TRUSTS

CALENDAR YEAR FILERS DUE:

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

Your social security number or FEIN

Spouse's social security number

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year. CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**VIRGINIA BEACH, VA 23455**Daytime Phone Number **7574608625**

1062

FISCAL YEAR FILERS BEGINNING MONTH:

Check here if filing for an estate or trust.
— Do not write below this line. —**2004 FORM 760ES -Voucher 3**

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER
FOR INDIVIDUALS, ESTATES & TRUSTS

CALENDAR YEAR FILERS DUE:

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

Your social security number or FEIN

Spouse's social security number

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year. CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**VIRGINIA BEACH, VA 23455**Daytime Phone Number **7574608625**

1062

FISCAL YEAR FILERS BEGINNING MONTH:

Check here if filing for an estate or trust.
— Do not write below this line. —**2004 FORM 760ES -Voucher 4**

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER
FOR INDIVIDUALS, ESTATES & TRUSTS

CALENDAR YEAR FILERS DUE:

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

Your social security number or FEIN

Spouse's social security number

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year. CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**VIRGINIA BEACH, VA 23455**Daytime Phone Number **7574608625**

1062

FISCAL YEAR FILERS BEGINNING MONTH:

Check here if filing for an estate or trust.
— Do not write below this line. —

Pg 53 of 69
2004 ESTIMATED INCOME TAX WORKSHEET
For Estates and Trusts

1	Expected federal taxable income of the estate or trust	1		
2	Fiduciary's share of Virginia modifications	2		
3	Estimated Virginia taxable income (line 1 less line 2)	3		
4	Virginia income tax for amount on line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5)	6		

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2004 ESTIMATED TAX PAYMENT RECORD

PAYMENT MADE WITH	DATE	CHECK OR MONEY ORDER NO.	CHECK OR MONEY ORDER PAYMENT AMOUNT	OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT PAID
VOUCHER 1			NONE		NONE
VOUCHER 2			NONE		NONE
VOUCHER 3			NONE		NONE
VOUCHER 4			NONE		NONE
TOTALS			NONE		NONE



ANDREW COHEN
RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH VA 23455

Filing Status: 2

Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 2 4
Spouse 1

Vendor ID: • 1062

Name or Filing Change:

Accelerated Refund:

Address Change:

Amended:

NOL:

Virginia return not filed last year:

Locality: • 810

Your SSN COHE •

Spouse's SSN COHE •

1. Fed Adj Gross Income • 276219.

16a. Your VAGI • 286346.

2. Additions, see pg 2, line 3 •

16b. Spouse's VAGI • -10127.

3. Subtotal 276219.

17. Net Tax 6628.

4a. Age Deduction - You •

18a. Your Withholding •

4b. Age Deduction - Spouse •

18b. Spouse's Withholding • 5.

5. Soc Sec & Tier 1 Railroad •

19. Estimated Payments • 8301.

6. State Inc Tax Overpayment •

20. Extension Payments •

7. Other Subtractions, see pg 2, line 7 •

21. Tax Credit for Low Income Individuals •

8. Subtotal Subtractions •

22. Credit tax paid another state •

9. Total VAGI 276219.

23. Other Credits •

10a. Federal Sch. A Itemized deductions 166101.

24. Total Payments /Credits 8306.

10b. State/Local Income Tax • 12826.

25. Tax you Owe ▶

10. Deductions • 153275.

26. Overpayment Amount ▶ 1678.

11. Exemptions 3200.

27. Amount to credit to next year's tax ▶ 1678.

12. Child/Dependent Care •

28. Adjustments/Contributions Amount You Owe: ▶

13. Subtotal 156475.

Paid by Credit Card ▶

14. VA Taxable Income 119744.

Refund: ★

15. Tax Amt. 6628.

Bank Routing Number •

16. Spouse Tax Adjustment •

Bank Account Number •

VA760CG

Page 2 - Year 2003

Pg 55 of 69

ANDREW

COHEN

**ADDITIONAL FILING INFORMATION**Dept of Taxation can discuss
my return with my preparer.**X**Self Employed, Farming/Fishing,
Merchant Seaman:Coalfield
EnhancementTaxpayer
Deceased:Dependent on
another's return:Fixed Date
Conformity:Overseas
when due:Home/Work
Phone

7574608625

Adjustments - SCH ADJ/CG - Part 1**Additions**

1. Interest on obligations
of other state
2. Other Additions:
 - a. Fixed Date Conformity •
 - b.
 - c.
3. Total Additions:

Tax Credit for Low Income Individuals

8. Exemption Information
 - a. Yourself
 - b. Spouse
 - c. Dependent
 - d. Dependent
 - e. Dependent
 - f. Dependent

10. Exemption total on this return
11. Exemptions from return multiplied by \$300
12. Credit Amount (Enter lesser of Line 11 from above or
Line 17 from page 1)

File this return by May 1, 2004

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____

SUMMARY OF ADJUSTMENTS (from SCH ADJ/CG Part 2)Total Additions, Penalty
and Interest

Addition from form 760C

Addition from form 760F

Consumer's Use Tax

Total Voluntary Contributions

Prepared by
Paid Tax Preparer**X**

Spouse's Bus. Phone Number

Spouse's Name
RITA COHEN**Subtractions**

4. Income from obligations
or securities of the U.S. •
5. Disability Income
reported as wages •
6. Other subtractions:
 - a. Fixed Date Conformity •
 - b. •
 - c. •
 - d. •

7. Total Subtractions:

Social Security Number

VAGI

8g. Total Family VAGI •

9. Total Exemptions •

541921942

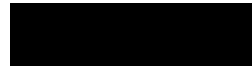
7576407190

MCPHILLIPS, ROBERTS & DEANS, PLC
150 BOUSH STREET, SUITE 1100
NORFOLK, VA 23510



ANDREW

COHEN



Credit for Tax Paid to Another State

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax paid to the other state
 a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

Adjustments to Amount of Tax

20. Addition to Tax
 a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty
 a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a.

b.

25. Other Voluntary Contributions

a.

b.

School Foundation Contributions

c.

d.

26. Total Adjustments

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax you Owe

32. Tax you Overpaid

Credit for Political Contributions From Part XXIII, of Schedule CR

107. Enter 50% of the amount of eligible political contributions

108. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

AVOID DELAYS. If this schedule contains return information always submit with your return.



2003 Virginia Schedule FED

ANDREW COHEN
RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH VA 23455

810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info.C	Second Schedule Info.
2. Gross Receipts or Sales	1172 .	
3. Depreciation / expense deduction		
4. Business Activity Code	711510	
5. Business Locality Code		
6. Car and truck expenses	432 .	
7. Inventory at end of year		
8. Number of miles you used your vehicle for: Business	1200	
9. Number of miles you used your vehicle for: Commuting		
10. Number of miles you used your vehicle for: Other	5800	

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	1200
12. Number of miles you used your vehicle for: Commuting	
13. Number of miles you used your vehicle for: Other	5800
14. Percent of business use of vehicle: Vehicle 1	1714
15. Percent of business use of vehicle: Vehicle 2	

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property	
17. Date placed in service	
18. Business/investment use percentage	
19. Cost or other basis	
20. Depreciation deduction	
21. Elected section 179 cost	
22. Business Locality Code	

Report all W2's and 1099's with Virginia Withholding



ANDREW

COHEN



Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	2	5.			350.
	2				300.

Total Virginia Withholding:



YOUR TOTAL WITHHOLDING

SPOUSE'S TOTAL WITHHOLDING

5.

TOTAL NUMBER OF W2'S AND 1099'S

02

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**INDEPENDENT ARTISTS, WRITERS, PERFORMERS****711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**RITA A. COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ▶ ☐**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	1,172.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,172.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,172.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	1,172.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3) . STMT. 3.	9	432.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	1,826.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		1,000.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		500.
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	500.
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	6,427.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶ **28** **9,185.****29** Tentative profit (loss). Subtract line 28 from line 7 **29** **-8,013.****30** Expenses for business use of your home. Attach Form 8829 **30****31** Net profit or (loss). Subtract line 30 from line 29. **31** **-8,013.**

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ►

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AUDITION EXPENSES	691.
VOICE TRAINING	1,680.
SHEET MUSIC	290.
COSTUMES	1,362.
MISCELLANEOUS	843.
MAKE UP AND HAIR	789.
PICTURES	592.
PIANO ACCOMPANIEST	125.
COMPETITION	55.
48 Total other expenses. Enter here and on page 1, line 27	48 6,427.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**CONSULTANT****561490****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ☒**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here STMT. 4. ▶ <input type="checkbox"/>	1	12,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	12,500.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	12,500.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	12,500.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising 8		19 Pension and profit-sharing plans 19	
9 Car and truck expenses (see page C-3) 9		20 Rent or lease (see page C-5):	
10 Commissions and fees 10		a Vehicles, machinery, and equipment 20a	
11 Contract labor (see page C-4) 11		b Other business property 20b	
12 Depletion 12		21 Repairs and maintenance 21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) 13		22 Supplies (not included in Part III) 22	
14 Employee benefit programs (other than on line 19) 14		23 Taxes and licenses 23	
15 Insurance (other than health) 15		24 Travel, meals, and entertainment:	
16 Interest:		a Travel 24a	630.
a Mortgage (paid to banks, etc.) 16a		b Meals and entertainment 120.	
b Other 16b		c Enter nondeductible amount included on line 24b (see page C-5) 60.	
17 Legal and professional services 17		d Subtract line 24c from line 24b 24d	60.
18 Office expense 18		25 Utilities 25	
		26 Wages (less employment credits) 26	
		27 Other expenses (from line 48 on page 2) 27	250.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶ **28** **940.****29** Tentative profit (loss). Subtract line 28 from line 7 **29** **11,560.****30** Expenses for business use of your home. Attach Form 8829 **30****31** Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶		
44	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

MISCELLANEOUS	100.
DUES AND PUBLICATIONS	150.
48 Total other expenses. Enter here and on page 1, line 27	250.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**RESIDENTIAL BUILDING CONSTRUCTION****236100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW'S DREAMLAND, LLC****61-1441435****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE DRIVE**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2003, check here ☒**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50.
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		199.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		100.
17 Legal and professional services	17	600.	d Subtract line 24c from line 24b	24d	99.
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	859.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28			28	1,608.
29 Tentative profit (loss). Subtract line 28 from line 7	29			29	-1,608.
30 Expenses for business use of your home. Attach Form 8829	30			30	
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.				31	-1,608.
• If a loss, you must go to line 32.					

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input checked="" type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs SEE STATEMENT 5	39	1,388,351.	
40	Add lines 35 through 39	40	1,388,351.	
41	Inventory at end of year	41	1,388,351.	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	
44	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:	
	a Business b Commuting c Other	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

ARXX CLASS	75.
CONTINUING EDUCATION	522.
AMORTIZATION	262.
48 Total other expenses. Enter here and on page 1, line 27	859.

SUPPLEMENT TO VIRGINIA FORM 760CG

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

WAGES, SALARIES, TIPS, ETC.	650.
TAXABLE INTEREST INCOME	473.
DIVIDEND INCOME	24,750.
BUSINESS INCOME (LOSS)	1,939.
CAPITAL GAIN (LOSS)	256,986.

TOTAL INCOME	284,798.
IRA DEDUCTION	6,000.
SELF-EMPLOYMENT TAX DEDUCTION	703.
SELF-EMPLOYMENT HEALTH INSURANCE DEDUCTION	1,876.

TOTAL ADJUSTMENTS TO INCOME	8,579.
FEDERAL ADJUSTED GROSS INCOME	-----
(FORM 760, LINE 1)	276,219.
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VIRGINIA FOOTNOTES

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THE TAXPAYER HEREBY ELECTS TO AMORTIZE ORGANIZATIONAL COSTS OVER A 60
MONTH PERIOD BEGINNING 08/18/2003, UNDER CODE SECTION 709.
ORGANIZATION COSTS CONSIST OF \$170 LEGAL FEES TO FORM A SINGLE
MEMBER
LLC.

SUPPLEMENT TO SCHEDULE C

=====

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 10

=====

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES

1,200.

X 0.36

STANDARD MILEAGE FOR THIS VEHICLE

432.

TOTAL TO SCHEDULE C, LINE 9

432.

=====

SUPPLEMENT TO SCHEDULE C

=====

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

=====

BUSINESS NAME: ANDREW COHEN

GEEKS ON CALL AMERICA 12,500.

TOTAL TO SCHEDULE C, LINE 1 12,500.

SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

LAND	1,372,343.
CONSTRUCTION IN PROGRESS	13,313.
CAPITALIZED INTEREST	2,695.

TOTAL TO SCHEDULE C, LINE 39	1,388,351.
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